

EXHIBIT 4

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

EDDYSTONE RAIL COMPANY, LLC,

Plaintiff,

v.

BRIDGER LOGISTICS, LLC, *et al.*,

Defendants.

)
)
)
)
) No. 2:17-cv-00495-RK
)
)
)
)
)
)

DECLARATION OF WILLIAM RUISINGER

William Ruisinger, pursuant to 28 U.S.C. § 1746, states and declares:

1. I am the Vice President of Treasury, Investor Relations and Planning at Ferrellgas, Inc., the general partner of Defendants Ferrellgas, L.P. and Ferrellgas Partners, L.P. (collectively, “Ferrellgas”). I served as the Corporate Controller of Ferrellgas from February 2015 to December 2017.

2. Ferrellgas acquired Bridger Logistics and certain of its affiliates on or about June 24, 2015. I refer to this transaction as the “Ferrellgas Acquisition.”

3. Ferrellgas retained CBIZ Valuation Group, LLC (“CBIZ”) to establish the value of the assets included in the Ferrellgas Acquisition. CBIZ prepared an analysis under Accounting Standards Codification Topic 805, Business Combinations, to assist Ferrellgas in allocating the purchase price among those assets and establishing appropriate asset values in the accounting systems used by Ferrellgas and the acquired Bridger companies.

4. In its report, CBIZ assigned values to tangible assets such as buildings, furniture, and rolling stock, and intangible assets such as trade names, customer relationships, and non-

competition agreements. CBIZ did not allocate any value to intercompany accounts receivable and accounts payable among Bridger Logistics and its acquired affiliates.

5. Ferrellgas relied on the value conclusions of CBIZ in recording asset values in the Ferrellgas and Bridger accounting systems. The portion of the purchase price that exceeded the identified asset values was recorded as goodwill.

6. I was involved to a limited degree with the establishment of company codes and cost centers in the Bridger and Ferrellgas accounting systems that were identified as Bridger Rail Services and Bridger Pipeline Services. I am not aware of any intent by anyone involved to cause harm to Bridger Transfer Services, LLC, its creditors, or anyone associated with it by the establishment and use of these company codes and cost centers. I also am not aware of any adverse impact that the establishment or use of these company codes and cost centers would have had on Bridger Transfer Services, LLC, its creditors, or anyone associated with it.

I declare under penalty of perjury that the foregoing is true and correct. Executed on November 5, 2018 at Liberty, Missouri.


William Ruisinger